

## AUDITOR'S REPORT

NAME OF THE TRUST: **SENSE INTERNATIONAL (INDIA)**

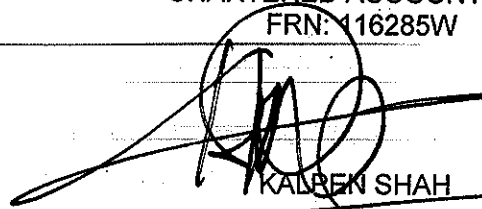
REGISTRATION NO.: **E - 11279**

I have audited the accounts pertaining to Foreign Contribution of the above named Trust for the year ended on 31<sup>st</sup> March 2018 and beg to report that,

1. The accounts are maintained regularly and in accordance with the provisions of the Act and the Rules;
2. Receipts and disbursements are properly and correctly shown in the Accounts;
3. The Cash Balance as on 31.3.2018 in the custody of the manager or trustee are in the agreement with accounts;
4. Books, Deed, Accounts Voucher and other documents and records required by us were produced before us;
5. An inventory, certified by the trustee of the moveable of the Trust has been maintained;
6. The Manager/ Trustee appeared before us and furnished the necessary information required by us;
7. No Property or Funds of the Trust were applied for any object of purpose other than the objects or purposes of Trust;
8. The amounts outstanding for more than one year are Rs. Nil and the amount written off is Rs. Nil;
9. Tenders were invited for repairs or constructions for the expenditure involved in excess of Rs. 5,000/-;
10. No money of the Public Trust has been invested contrary to the provisions of Section 35;
11. No alienations of immovable property have been made contrary to the provisions Section 36;

I further report that (refer notes to accounts).

FOR, K. PRAVINCHANDRA & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN: 116285W

  
KALPANA SHAH  
(Proprietor)  
M.No.: 100993



Place: Ahmedabad  
Date: 21<sup>st</sup> July, 2018

*K. Pravinchandra & Associates*

*Chartered Accountant*

*A Professional Service Firm*

*Advisory / Assurance / Credit & Risk / Operations / Tax*

1, Hari Har Park Society, Nr. Old High Court Underbridge, Navrangpura, Ahmedabad-380009.

(T) + 079 26424101 email : accounts@kpbpo.com web : www.kpbpo.com

## Sense International (India)

2nd Floor, Admin Block, Andhajan Mandal Campus, Vastrapur, Ahmedabad - 380015

**Balance Sheet of Foreign Contribution as on 31st March 2018**

Reg. No. E/11279/AHMEDABAD dated 29th March 1997

Bombay Public Trusts (Gujarat) Rules, 1961, SCHEDULE VIII ( Vide Rule 17(1))

Bank Account no. of Foreign Contribution: Bank of India 200110100014443 FCRA no. 041910231 dated 25th August 2000 (Renewed 1st November, 2016)

Funds and Liabilities	Sch No.	2017-18	2016-17	Property and Assets	Sch No.	2017-18	2016-17
		Amt. (Rs.)	Amt. (Rs.)			Amt. (Rs.)	Amt. (Rs.)
Corpus Fund	A	195	195	Fixed Assets	F	10,54,578	4,47,114
Endowment Funds	B	5,69,531	5,69,531	Current Assets	G	8,63,853	8,34,488
Trust Fund	C	49,97,892	1,03,43,046	Cash and Bank Balances	H	85,88,452	2,12,76,598
Grants received in Advance	D	34,91,613	1,16,38,508				
Current Liabilities and Provisions	E	14,47,652	6,921				
<b>Total</b>		<b>1,05,06,883</b>	<b>2,25,58,201</b>	<b>Total</b>		<b>1,05,06,883</b>	<b>2,25,58,201</b>

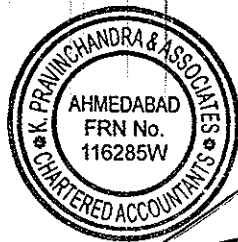
Notes forming part of accounts: Schedule O

As per report of even date

The above balance sheet to the best of my/our belief contains true account of the funds and liabilities and of the property and assets of the Trust

For, K. Pravinchandra & Associates  
Chartered Accountants  
FRN : 116285W

For, Sense International (India)



*(Signature)*  
Kalpen P. Shah  
Proprietor,  
M.No.: 100993

*(Signature)*  
Trustee

Dr. Bhushan Punani  
Admin Block  
Andhajan Mandal Campus  
Vastrapur, Ahmedabad  
Phone: +91-79-26303346

*(Signature)*

Director  
Akhil S. Paul  
Admin Block  
Andhajan Mandal Campus  
Vastrapur, Ahmedabad  
Phone: +91-79-26301282

Place: Ahmedabad  
Date: 21st July, 2018



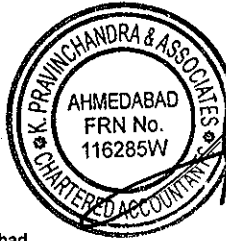
**Sense International (India)**  
 2nd Floor, Admin Block, Andhajan Mandal Campus, Vastrapur, Ahmedabad - 380015  
**Income & Expenditure account of Foreign Contribution for the year ended 31st March 2018**  
 Reg. No. E/11279/AHMEDABAD  
 Bombay Public Trusts (Gujarat) Rules, 1961, SCHEDULE IX ( Vide Rule 17(1))

Bank Account no. of Foreign contribution: Bank of India 200110100014443 - FCRA no: 041910231 dated 25th August 2000 (Renewed 1st November, 2016)  
 Bank of India, C.G. Road, Panchavati, Ahmedabad

Expenses	Sch. No.	2017-18 Amt. Rs.	2016-17 Amt. Rs.	Income	Sch. No.	2017-18 Amt. Rs.	2016-17 Amt. Rs.
<b>To Expenditure in respect of Properties</b>	<b>I</b>			<b>By Interest</b>	<b>L</b>		
Rent, Electricity & Taxes		1,92,000	2,46,668	Bank Interest		1,75,408	2,19,712
Repairs and Maintenance Expenses		20,999	75,562	Interest on Funds		7,86,245	10,07,216
<b>To Establishment Expenses</b>	<b>J</b>	<b>9,890</b>	<b>1,65,617</b>	<b>By Donations in Cash or Kind</b>	<b>M</b>		
				Foreign Sources		7,43,036	13,00,829
<b>To Audit Fees</b>		<b>87,912</b>		<b>By Grants</b>	<b>N</b>		
<b>To Depreciation</b>		<b>2,52,989</b>	<b>1,74,853</b>	Foreign Contribution		2,65,92,082	2,66,11,327
<b>Trust (FCRA details in schedule)</b>	<b>K</b>						
(a) Religious		-	-	<b>Excess of Expenditure over Income transferred to General Fund (Sch A)</b>		<b>53,45,155</b>	
(b) Educational		3,30,78,135	2,52,56,878				
(c) Medical Relief		-	-				
(d) Relief of Poverty		-	-				
(e) Other Charitable Objects		-	-				
<b>Excess of Income over Expenditure transferred to General Fund (Sch A)</b>			<b>32,19,486</b>				
<b>Total</b>		<b>3,36,41,925</b>	<b>2,91,39,083</b>	<b>Total</b>		<b>3,36,41,925</b>	<b>2,91,39,083</b>

Notes forming part of accounts: Schedule O  
 As per report of even date

For, K. Pravinchandra & Associates  
 Chartered Accountants  
 FRN : 116285W



Place: Ahmedabad  
 Date: 21st July, 2018

Kalpen P. Shah  
 Proprietor  
 M.No.: 100993

For, Sense International (India)

*Mohammed*

Trustee  
 Dr. Bhushan Punani  
 Admin Block  
 Andhajan Mandal Campus  
 Vastrapur, Ahmedabad  
 Phone: +91-79-26303346

*Akshay*

Director  
 Akhil S. Paul  
 Admin Block  
 Andhajan Mandal Campus  
 Vastrapur, Ahmedabad  
 Phone: +91-79-26301282



**Schedules forming part of Balance Sheet as on 31st March, 2018**

**SCHEDULE A - CORPUS FUND**

Particulars	Opening balance	Addition during the year	Utilisation during the year	Closing balance
Give India - Corpus Fund (FC)	195	-	-	195
<b>Total</b>	<b>195</b>	<b>-</b>	<b>-</b>	<b>195</b>

**SCHEDULE B - ENDOWMENT FUNDS**

Particulars	Opening balance	Addition during the year	Total balance
FC			
Sadashiv and Sarswati Prasad Endowment Fund	5,69,531	-	5,69,531
<b>Total</b>	<b>5,69,531</b>	<b>-</b>	<b>5,69,531</b>

**SCHEDULE C - TRUST FUND**

Particulars	Opening balance	Addition during the year	Utilisation during the year	Closing balance
General Fund	1,03,43,046	-	53,45,155	49,97,892
<b>Total</b>	<b>1,03,43,046</b>	<b>-</b>	<b>53,45,155</b>	<b>49,97,892</b>

\* Utilisation includes transfer from Income & Expenditure Account of Rs. 53,45,155/-

**SCHEDULE D - GRANTS RECEIVED IN ADVANCE**

Particulars	Opening balance	Received during the year	Utilisation during the year	Closing balance
<b>Foreign Contribution Grants</b>				
Grants from SI(UK) :				
Erasmus	11,84,641	32,83,576	40,57,026	4,11,191
GOAC	10,36,067	23,14,683	33,50,750	-
JOAC	-	3,08,479	3,08,479	-
Nepal Project	1,38,504	74,308	1,23,003	89,809
Scottish Govt Grant	42,597	5,53,579	2,74,794	3,21,382
Boeing	(32,527)	32,527	-	-
CLSA	67,69,950	-	67,69,950	-
Australian High Commission	5,65,738	32,48,850	38,14,588	-
Hans Foundation	8,79,333	7,67,000	8,79,333	7,67,000
Meghraj Foundation	4,96,395	17,19,087	19,49,603	2,65,879
Paul Hamlyn Foundation	1,50,665	-	1,50,665	-
Rangoonwala Foundation (India) Trust	1,26,909	40,39,548	35,94,949	5,71,508
Total	14,64,877	44,77,195	44,66,037	14,76,035
<b>Total</b>	<b>1,16,38,508</b>	<b>1,75,35,256</b>	<b>2,56,82,151</b>	<b>34,91,613</b>

**SCHEDULE E - CURRENT LIABILITIES & PROVISIONS**

Particulars	Total
TDS Payable	
194J : Professional services	19,553
Expenses Payable	
Staff Advance	2,821
Project Expenses Payable	
Deafblind Resource Centre, Ahmedabad	12,44,306
Nav Bharat Deafblind Project, Jharkhand	1,79,688
Deafblind Project, Guwahati	1,284
<b>Total</b>	<b>14,47,652</b>

*Mohini*  
*Am*



Schedules forming part of Balance Sheet as on 31st March, 2018

**SCHEDULE F - FIXED ASSETS**

Sr.	Particulars	Opening WDV on 01/04/2017	Additions during the year		Assets Sold during the Year	Value for Dep.	Rate of Dep. (%)	Total Dep.	Closing WDV on 31/03/2018
			More Than 180 Days	Less Than 180 Days					
	<b>FC</b>								
<b>A</b>	<b>Land and Building</b>								
1	Office Shed	25,866	-	-	-	25,866	0%	-	25,866
<b>B</b>	<b>Equipment</b>								
2	Computer and Printers	75,634	93,218	6,05,721	-	7,74,573	40%	1,88,685	5,85,888
3	Braille Printer	8,640	-	-	-	8,640	40%	3,456	5,184
4	Office Equipment	24,018	-	-	-	24,018	15%	3,603	20,415
5	Electric Equipment	1,07,740	53,352	3,361	-	1,64,453	15%	24,416	1,40,037
6	Air Condition	36,551	-	-	-	36,551	15%	5,483	31,068
<b>C</b>	<b>Furniture and Fixture</b>								
7	Furniture and Fixtures	1,66,152	1,04,800	-	-	2,70,952	10%	27,095	2,43,857
8	Gas Installation	2,515	-	-	-	2,515	10%	251	2,263
	<b>TOTAL</b>	<b>4,47,114</b>	<b>2,51,370</b>	<b>6,09,082</b>	<b>-</b>	<b>13,07,566</b>	<b>-</b>	<b>2,52,989</b>	<b>10,54,578</b>

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**Schedules forming part of Balance Sheet as on 31st March, 2018**

**SCHEDULE G - CURRENT ASSETS**

Particulars	Total Amt. Rs.
<b>Advance on Projects</b>	
Aaina Project, Bhubneswar	4,888
Aakansha Project, Raipur	1,10,380
Deafblind Project, Jamnagar	4,074
Ashadeep Project, Patna	21,826
Deafblind Resource Centre, Goa	85,094
Manav Vikas Project, Nagpur	27,940
Deafblind Project, Dhule	90,817
Deafblind Project, Shirampur	78,848
Deafblind Project, New Delhi	17,505
Deafblind Project, Solapur	720
Rajasthan Resource Centre, Ajmer	16,306
Deafblind Project, Khammam	12,935
<b>Prepaid Expenses</b>	
Prepaid AC Maintenance	2,167
<b>Accrued Interest</b>	
Bank of India	62,423
<b>Deposits</b>	
Give India Deposit	3,000
Telephone Deposit	3,340
Toll Free No.	10,000
Bengaluru Office Rent Deposit	1,60,000
<b>Other Receivables</b>	
Travel refunds receivable	6,235
TDS refund receivable u/s 194A (Opening Balance -1,14,058/-)	1,45,355
<b>Total</b>	<b>8,63,853</b>

**SCHEDULE H - CASH AND BANK BALANCES**

Particulars	Total Amt. Rs.
<b>Cash Balance</b>	
Cash	27,942
Cash - RFIT Project	14,001
<b>Sub-Total</b>	<b>41,943</b>
<b>Balance in Bank - Savings Account</b>	
Bank of India (Ahmedabad)	18,92,828
Bank of India (RFIT Project)	7,12,534
<b>Sub-Total</b>	<b>26,05,363</b>
<b>Balance in Bank - Term Deposits</b>	
<b>Held with Bank of India</b>	
Sadashiv and Sarswati Prasad Endowment Fund	5,98,483
General Fund	53,42,663
<b>Sub-Total</b>	<b>59,41,146</b>
<b>Total</b>	<b>85,88,452</b>

*Adhish*

*Azpane*



**Schedules forming part of Income & Expenditure Account  
for the year ended 31st March 2018**

**SCHEDULE I - EXPENDITURE IN RESPECT OF PROPERTIES**

Particulars	Total Amt. Rs.
<b>Rent, Electricity &amp; Taxes</b>	
Office Rent	1,92,000
<b>Total</b>	<b>1,92,000</b>
<b>Repairs &amp; Maintenance Expenses</b>	
Maintenance & Cleaning	13,734
Website hosting	7,265
<b>Total</b>	<b>20,999</b>

**SCHEDULE J - ESTABLISHMENT EXPENSES**

Particulars	Total Amt. Rs.
<b>Communication &amp; Information Dissemination Expenses</b>	
Postage & Courier	47
<b>Total</b>	<b>47</b>
<b>Office Expenses, Supplies &amp; Sundries</b>	
Bank charges	7,687
Insurance	2,156
<b>Total</b>	<b>9,843</b>

**SCHEDULE K - EXPENDITURE ON OBJECT OF THE TRUST**

Particulars	Total Amt. Rs.
<b>Human Resource Costs</b>	
Learning & development (review, training & seminars)	90,016
Recruitment	4,380
<b>Sub-Total</b>	<b>94,396</b>
<b>Governance &amp; Management Expenses</b>	
Salary & benefits	24,61,517
<b>Sub-Total</b>	<b>24,61,517</b>
<b>Advocacy &amp; Networks Expenses</b>	
Advocacy on deafblindness	10,29,997
Networks of families, teachers & deafblind adults	2,64,436
Salary & benefits	7,46,553
<b>Sub-Total</b>	<b>20,40,986</b>
<b>Programme &amp; Capacity Building Expenses</b>	
Monitoring & Evaluation & Capacity building of partners	7,99,216
Leadership & Capacity building training to partners	2,05,759
Awareness visits of project partners	68,346
Income generation small grant support to deafblind adults	3,10,000
Salary & benefits	13,29,958
<b>Sub-Total</b>	<b>27,13,279</b>

*Mohammed  
Arif*

*Arif*



**Schedules forming part of Income & Expenditure Account  
for the year ended 31st March 2018**

Particulars	Total Amt. Rs.
<b>Training Expenses</b>	
Teacher Training Course (TTC) Sponsorship	5,000
Training on deafblind issues	32,66,616
Training to deafblind adults	13,77,365
Mentoring costs	93,256
Onsite trainings to deafblind educators & parents	3,04,454
SSA training - school teachers	16,546
Salary & benefits	11,42,925
<b>Sub-Total</b>	<b>62,06,162</b>
<b>Public Engagement &amp; Organisational Development Expenses</b>	
Information production & dissemination	1,47,710
Salary & benefits	27,86,117
<b>Sub-Total</b>	<b>29,33,827</b>
<b>Projects on Deafblindness</b>	
Aaina Project, Bhubneswar	8,84,643
Aakansha Project, Raipur	8,88,563
Amarjyoti Project, Delhi	1,14,581
Deafblind Project, Jamnagar	1,28,754
Ashadeep Project, Patna	8,37,459
Deafblind Resource Centre, Ahmedabad	24,95,004
Deafblind Resource Centre, Goa	15,06,083
MP Deafblind Resource Centre, Ujjain	2,85,000
Manav Vikas Project, Nagpur	10,83,650
Deafblind Project, Dhule	9,95,294
Deafblind Project, Solapur	11,53,032
Deafblind Project, Shrirampur	9,02,914
Nav Bharat Deafblind Project, Jharkhand	26,84,650
Rajasthan Resource Centre, Ajmer	10,68,938
Deafblind Project, Guwahati	1,81,067
Shreyas Deafblind Project, Wayanad	2,73,815
Deafblind Resource Centre, Kolkata	7,31,472
Deafblind Project, Khammam	1,80,565
State Resource Centre on Deafblindness, Kakinada	2,32,485
<b>Sub-Total</b>	<b>1,66,27,969</b>
<b>TOTAL: SCHEDULE K</b>	<b>3,30,78,135</b>

*Mahim*  
*Patel*

*Asst*  
*Prof*





**Schedules forming part of Income & Expenditure Account  
for the year ended 31st March 2018**

**SCHEDULE L - INTEREST**

Particulars	Total Amt. Rs.
<b>Bank Interest:</b>	
Bank Interest	1,75,408
<b>Sub-Total</b>	<b>1,75,408</b>
<b>Interest on Funds:</b>	
Sadashiv and Saraswati Prasad Endowment Fund	44,759
General Fund	7,41,486
<b>Sub-Total</b>	<b>7,86,245</b>
<b>Total</b>	<b>9,61,653</b>

**SCHEDULE M - DONATIONS IN CASH OR KIND**

Particulars	Total Amt. Rs.
Individuals	1,80,101
Institutional	5,62,935
<b>Total</b>	<b>7,43,036</b>

**SCHEDULE N - GRANTS RECOGNISED DURING THE YEAR**

Particulars	Opening balance	Income received during the year	Grant received in advance	Income recognised during the year
<b>Foreign Contribution</b>				
Grants from SI (UK)	11,84,641	32,83,575	4,11,191	40,57,025
<i>Erasmus</i>	10,36,067	23,14,682	-	33,50,749
GOAC	-	3,08,479	-	3,08,479
JOAC	1,38,504	74,308	89,809	1,23,003
<i>Nepal Project</i>	42,597	5,53,579	3,21,382	2,74,794
<i>Scottish Govt Grant</i>	(32,527)	32,527	-	-
British Asian Trust	-	7,01,812	-	7,01,812
Boeing	67,69,950	-	-	67,69,950
CLSA	5,65,738	30,84,831	-	36,50,569
Australian High Commission	8,79,333	7,67,000	7,67,000	8,79,333
German Consulate	-	2,77,000	-	2,77,000
Hans Foundation	4,96,395	17,19,087	2,65,879	19,49,603
Meghraj Foundation	1,50,665	-	-	1,50,665
Paul Hamlyn Foundation	1,26,909	40,39,548	5,71,508	35,94,949
Rangoonwala Foundation (India) Trust	14,64,877	45,72,334	14,76,035	45,61,176
<b>Total</b>	<b>1,16,38,508</b>	<b>1,84,45,187</b>	<b>34,91,613</b>	<b>2,65,92,082</b>

*Mohammed Azam*

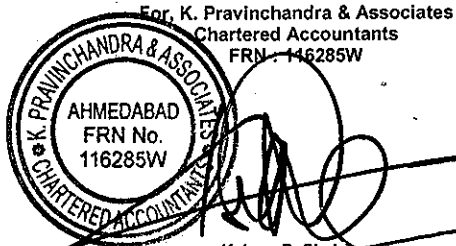


**Sense International (India)**  
**Receipt & Payment account of Foreign Contribution for the year ended on 31.03.2018**  
**Reg. No. E/11279/Ahmedabad**

Receipts	Amt. Rs.	Amt. Rs.	Payments	Amt. Rs.	Amt. Rs.
<b>To Opening Balance</b>					
<u>Cash-in-hand</u>			By Fixed Assets	8,60,452	8,60,452
Cash	42,821				
Cash (RFIT)	15,064	57,885	By Expenditure incurred towards object of the trust	3,19,55,154	3,19,55,154
<u>Bank Accounts</u>					
Bank of India (Ahmedabad)	17,00,209		By Current Liabilities	6,921	6,921
Bank of India (RFIT)	21,82,220				
Bank of India (Fixed Deposit)	1,73,36,285	2,12,18,713			
<b>To Interest income</b>					
On Endowment Funds	23,006		<b>By Closing Balance</b>		
On General Fund	6,18,930		<u>Cash-in-hand</u>		
Interest accrued in F.Y. 2016-17 but received in the current year	1,28,814		Cash	27,942	
Bank Interest	1,75,408	9,46,158	Cash (RFIT)	14,001	41,943
<b>To Contributions received in the form of</b>					
- Endowments			<u>Bank Accounts</u>		
- Grants	1,84,45,187		Bank Of India (Ahmedabad)	18,92,828	
- Donations	7,43,036	1,91,88,223	Bank of India (RFIT)	7,12,534	
			Bank Of India (Fixed Deposit)	59,41,146	85,46,509
<b>Total</b>		<b>4,14,10,979</b>	<b>Total</b>		<b>4,14,10,979</b>

Notes forming part of accounts: Schedule O  
As per report of even date

For, Sense International (India)



Place : Ahmedabad  
Date: 21st July, 2018

Kalpen P. Shah  
Proprietor  
M. No.: 100993

*(Signature)*  
Trustee  
Dr. Bhushan Punani  
Admin Block  
Andhajan Mandal Campus  
Vastrapur, Ahmedabad

*(Signature)*

Director  
Akhil S. Paul  
Admin Block  
Andhajan Mandal Campus  
Vastrapur, Ahmedabad  
Phone: +91-79-26301282



## SENSE INTERNATIONAL (INDIA)

### SCHEDULE O: NOTES FORMING PART OF ACCOUNTS

#### SIGNIFICANT ACCOUNTING POLICIES:-

##### 1. Basis of Accounting:

Books of accounts are maintained on Historical Cost Convention and on Going Concern Concept. Accrual System of Accounts is generally followed to record all Incomes and Expenditures. Accounts are maintained as per Generally Accepted Accounting Principles and are in line with relevant guidelines, statements and standards issued by the Institute of Chartered Accountants of India.

##### 2. Fixed Assets:

The Fixed Assets are shown at Written Down Value after providing for Depreciation as per Income – Tax Rules, 1962.

##### 3. Investments:

Value of Investments has been adjusted to include interest accrued thereon as on 31<sup>st</sup> March, 2018.

##### 4. Revenue Recognition:

- a) Revenue consists of Donation, Grant and Interest (on investment) Income.
- b) Donation Income is recognized and accounted for on receipt basis. Grant Income and Interest (on investment) Income is recognized and accounted for on accrual basis.
- c) Where Income in the form of Grants have been utilized for Charitable purpose, but has not been received in whole or part for any reason, the grant receivable has been recognized under accrual as Grant Income and at the same time been shown under 'Grants Receivable' in the Balance sheet. Grant Income is Income, confirmed secured by contracts.

##### 5. Grants received in advance:

- a) Grants which are received during the financial year in advance for utilization in the subsequent financial year are shown under 'Advance Grants' in the financial statements.
- b) Accrued Interest Income on the same are credited to the balance of advance grants. These grants will be shown as Income in the subsequent financial year during which the expenditure sanctioned under these Grants are incurred.

##### 6. Donations:

- a) Endowment Donations are directly credited to the respective Endowment Fund and reflected in the Balance sheet.
- b) Donations received for specific purposes are credited to the respective Specific Fund.
- c) Corpus Donations are directly reflected in the Balance sheet.

*Shree*  
*Arpan*

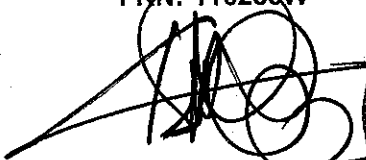


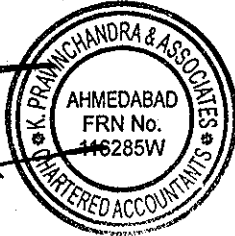
**7. Expenditure:**

Expenditure on salary, establishment expenses, training, advocacy and network expenses, monitoring and evaluation expenses, etc. are incurred for undertaking/evaluating various projects across India for deafblind people. For the sake of proper disclosure, the same are treated under appropriate head, instead of treating it as expenditure on the object of the trust.


8. Previous years' figures have been regrouped and rearranged wherever necessary to make them comparable with that of the current financial year.


**For, K. Pravinchandra & Associates**  
**Chartered Accountants**  
FRN: 116285W

  
(Kalpen P. Shah)  
M. No.: 100993



**For, Sense International (India)**

  
Trustee  
Dr. Bhushan C. Punani

  
Director  
Akhil S. Paul

Place: Ahmedabad  
Date: 21<sup>st</sup> July, 2018

